CHINTAMANI MUNICIPALITY.

Notice is hereby given to the inhabitants of the Chintamani Municipal area that the Municipality desire to impose taxes as mentioned below :—

Any inhabitant of the Municipal area objecting to the propsed taxes and the following Bye-Laws may, within one month from the date of this notice, send his objetions in writing to the Municipal Office.

Rules relating to the assessment, Collection, remission and refund, of Municipal taxes in the Chintamani Town Municipality under Section 46 (*i*) *and* (*j*) *of the Municipal Regulation, VII of* 1906.

Taxes and Exemptions.—The Municipal Council shall levy the taxes and recognise the exemptions specified in schedule (*a*) hereto annexed. The taxes shall be payable on the dates indicated against them, respectively, in column 6 of the schedule.

How taxes may be collected.—The taxes imposed by the Municipal Council may be collected by the Municipal Council either departmentally by their own agency or otherwise as may from time to time seem expedient to them ; but Octroi duty shall be collected departmentally only until further orders.

Remissions.—Subject to the sanction of the Government, remissions may be made to any extent by the Municipal Council in cases in which the Municipal Council is satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under section 69 of the Regulation.

Claims for refund when not entertainable.—No claim for refund of any sum paid to the Municipal Council on account of any tax other than Octroi shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates.

Payment of refund when not to be made.—No sum shall be refunded unless the person entitled to it applies for refund within three months of delivery to him of notice of the refund having been duly authorised. In such notice, the period within which the refund must be demanded shall be always stated.

Order for payment of refund to be written on the bill form.—Every order for payment of a refund shall be written on a bill in the form given in schedule B and signed by the Vice-President.

Refund on account of vacancy of building and lands.—Refund on account of vacancy of the tax on the buildings and lands paid in advance shall be regulated in the same manner as remissions under section 69 of the Regulation.

Refund amount paid on account of vehicle tax.—When the tax due in respect of any vehicle has been paid for any half-year, the owner or the person in charge thereof shall be entitled to the refund of the sum paid.

(*a*) If he has owned or been in charge of the vehicle for not more than thirty days in the half-year.

(*b*) If the vehicle has been under repair or standing at a carriage-maker or cycle dealer during the whole of the half-year, provided that due notice in writing shall have been given to the Municipality of the vehicle having been disposed of or having ceased to be used.

Method of Calculating liability to tax.—When a person has owned or had charge of two or more vehicles of the same description, each at different periods in one half-year, he shall be deemed to have owned or had charge of one vehicle only as the case may be for the aggregate number of days in the said two or more periods.

Vehicle changing hands.—If a half-year's tax has been levied in respect of a vehicle, no further tax for the same half-year shall be leviable in respect of the said vehicles if it changes hands during the currency of the said half-year.

Liability of transferee of rates and cesses.—When any premises shall have changed hands, the transferee shall be liable to the Municipality for all arrears of rates or cesses, due in respect of the premises.

Persons liable in case of death.—In the event of death of any person whose name shall have been entered as owner in the assessment list under section 63 of the Regulation, the person to whom the title of the deceased shall be transferred as heir or otherwise shall give such notice of such transfer to the President, who, on being satisfied shall enter the name of such transferee of title as owner in the assessment list. In case of two or more persons preferring rival claims to the same property, the President may either pass a decision himself or refer the question for the decision of the Managing Committee who may recognise any claimant or refer the claimants to the Civil Court as he think fit. If at any time after a decision by the President or the Managing Committee as the case may be any person produces probate, letter of administration, a decree or the order of the Court, declaring such person as heir of the deceased, the name of such person as owner will be substituted in the assessment list for any other name that may have been entered.

Entry on assessment list on Sub-Divisions.—Where any property is sub-divided on application being made to the Municipality intimating such sub-division, the Municipality

shall unless they see any objection to the same, cause such sub-division to be entered in the assessment list as, if it was "Separate property."

Suspension of process for recovery when notice of vacancy is received.—When a notice of vaccancy is received under section 69, process for recovery of dues of the current year or instalment period may be suspended till final orders are passed on the notice.

Owner shall give notice of re-occupation.—When an owner has given notice of vacancy, he shall also give notice in writing within fifteen days to the President of the date of subsequent re-occupation and failing this shall not be entitled to any refund, if it be found that the premises have been re-occupied during the year or instalment period.

Notice fees.—For every notice of demand issued under section (3) of section 82 of the Regulation, fees shall be levied at the following rates :—

A fee of four annas, if the amount is rupees ten and below.

A fee of eight annas if the amount is above rupees ten.

Warrant fees.—For every distress made under sub-section (4) of section 83 of the Regulation fees shall be levied at the following rates :—

A fee of eight annas, if the amount distrained for is rupees ten and below.

A fee of six pies per rupee if the amount is Rs. 10 and above. Fraction of a rupee will be considered as a rupee. Where persons are kept in charge of property distrained, an additional fee of eight annas per peon, for each day shall be levied. All distrained warrants to be executed by the Sanitary Inspector or Manager as may be directed from time to time.

Maintenance rates.—Rates as per accompanying statement shall be charged for maintainig live stock distrained under sub-section (4) of section 83 of the Regulation, namely :—

No.	Description of live-stock	Cost of supply of fodder for each head of live-stock per day or fraction of a day	No.	Description of live-stock	Cost of supply of fodder for each head of live-stock per day or fraction of a day
		Rs. a. p.			Rs. a. p.
1	Elephant ..	3 0 0	8	Kid ..	0 1 0
2	Camel ..	1 0 0	9	Horse ..	0 4 0
3	Buffalo ..	0 4 0	10	Fowl ..	0 1 0
4	Calf ..	0 2 0	11	Donkey ..	0 1 0
5	Bullock or cow ..	0 4 0	12	Pig ..	0 1 0
6	Calf ..	0 1 0	13	Birds of all kinds ..	0 1 0
7	Sheep or goat ..	0 1 0			

Provided that no rate shall be levied when the owner of any such live-stock pays the full amount of the Municipal dues and recovers back such live-stock within three hours from the time of their seizure.

Who may receive payments for Municipality—All Municipal payments offered at the Taluk Treasury shall be received by the Taluk Treasury Officer in office hours only.

The Vice-President or Sanitary Inspector or Managar is authorised to receive all Municipal dues at any time and place under section 46 (*j*).

When Municipal dues may be written off.—Arrears of taxes may be written off by the Municipal Council, as irrecoverable, if, after they have been outstanding for at least a year, in the case of the sums less than Rs. 5 and three years in other cases the Managing Committee are satisfied that process for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered with any reasonable cost by any legal process.

When Municipal Council may remit distress fees.—The Municipal Council may remit the whole or any part of any fee chargeable for distress.

(*a*) If the property distrained is found to be devoted to religious or charitable purposes.

(*b*) If the person from whom any such fee is leviable is too poor to pay it.

(*c*) If a warrant has been issued against a wrong person.

(*d*) If the defaulter satisfies the Council that his fault was due to some accident or mistake.

SCHEDULE A.

No.	Name of tax	Amount for which or rate at which classes liable	Exemptions	Times at which taxes payable
1	Taxes on buildings. Buildings.	Eight annas for every hundred rupees or part of hundred rupees of the market value up to Rs. 2,000. Four annas for every hundred rupees or part of hundred rupees for the balance of such value in excess of two thousand rupees.	(a) Buildings set apart form the occupation of His Highness the Maharaja of Mysore. (b) Buildings belonging to Government and used solely for public purposes of profit unless Government consents to the levy of tax. (c) Buildings exclusively used as places of public worship for charitable but no residential purposes. (d) Buildings which are the property of the Municipality.	In two equal instalments in July and January every year.
2	Taxes on vacant lands. Vacant lands ..	Eight annas for every vacant site measuring less than 150 square yards and four annas for every additional space of 80 square yards.	Do do ..	

No.	Name of tax	Class of property liable	Amount for which or rate at which class liable	Exemptions	Times at which taxes payable
3	Taxes on vehicles and animals	Vehicles specified in Column 4	1 Four-wheeled spring vehicle drawn by one or more horses .. Rs. 4 a. 0 p. 0 2 Two-wheeled spring vehicle drawn by one or more horses jutka or dog cart .. .. 2 0 0 3 Double bullock country cart .. 2 0 0 4 Single bullock country cart .. 1 0 0 5 Motor cars .. .. 10 0 0 Buses .. .. 15 0 0 6 Motor cycles with side cars .. 5 0 0 7 Motor cycles without side cars .. 3 0 0 8 Bicycles or tricycles .. 2 0 0 9 Any other spring vehicles .. 5 0 0 10 Horses .. .. 2 0 0 11 Bull or bullocks .. .. 1 0 0 12 He-buffalo .. .. 0 8 0 13 Ass 0 4 0	(a) Vehicles belonging to His Highness the Maharaja. (b) Vehicles being the property of Government unless Government consents to the levy of taxes. (c) Vehicles belonging to the Municipality. (d) Juvenile vehicles such as Perambulators. (e) Vehicles kept by carriage builders or dealers and animals kept by the dealers solely for sale. (f) Conveyance in transit staying within the Municipal limits not longer than 15 days in any half-year.	In two equal instalments in July and January every year.

SCHEDULE B.

Refund bill of.....Municipality..... .....District.

Name of payee	Amount to be refunded	Grounds of refund	Date on which the amount claimed is credited to the Treasury account	The Head of account under which it is credited	Remarks

Certified that the amounts have been credited in the accounts as shown above.

N. NARASINGA RAO,
President,
Municipal Council, Chintamani.